

## UTILITIES DIVISION[199]

### Adopted and Filed

Pursuant to Iowa Code sections 476.2, 476B.10, 476C.7 and 17A.4, the Utilities Board (Board) gives notice that on April 13, 2017, the Board issued an order in Docket No. RMU-2016-0016, In re: Review of Access to Affiliate Records, Requirements for Annual Filings, and Asset and Service Transfers Rules [199 IAC Chapter 31], “Order Adopting Amendments,” amending Chapter 31 of the Board’s rules.

The Board is undertaking a comprehensive review of its rules and, as part of that review, is attempting to make the rules more readable, streamline reporting requirements in the rules, ensure the rules are current, and transition away from providing forms within the rules. The intent of these amendments is to promote ease of access for those interacting with the Board.

Notice of Intended Action was published in the March 1, 2017, Iowa Administrative Bulletin as **ARC 2955C**. Two parties, the Iowa Communications Alliance and the Office of Consumer Advocate, a division of the Iowa Department of Justice, filed comments. The Iowa Communications Alliance stated that it supports the amendments. The Office of Consumer Advocate stated that it has no objection to the amendments. MidAmerican Energy Company filed an appearance but did not provide any comments. The adopted amendments are identical to those published under Notice of Intended Action.

The order approving this Adopted and Filed rule making can be found on the Board’s Electronic Filing System Web site, <http://efs.iowa.gov>, in Docket No. RMU-2016-0016.

After analysis and review of this rule making, the Board concludes that these amendments will not have a detrimental effect on jobs in Iowa.

These amendments are intended to implement Iowa Code sections 476.72, 476.73, and 476.74.

These amendments will become effective June 14, 2017.

The following amendments are adopted:

ITEM 1. Amend rule 199—31.1(476) as follows:

**199—31.1(476) Applicability and definition of terms.** This chapter applies to all rate-regulated gas or electric public utilities ~~and rate-regulated telephone utilities providing local exchange telecommunication service~~. All terms used in this chapter shall be defined as the terms are defined in Iowa Code section 476.72 unless further defined in this chapter.

“*Fully distributed cost*” is a costing approach that fully allocates all current and embedded costs to determine the revenue contribution of regulated and nonregulated affiliate operations.

“*Net book value*” means the original purchase price minus depreciation.

ITEM 2. Amend subrule 31.2(2) as follows:

**31.2(2) Records to be maintained.** The records maintained by each affiliate and made available for inspection through the public utility shall include, but not be limited to: ledgers; balance sheets; income statements—both consolidated and consolidating; documents depicting accounts payable and vouchers; purchase orders; time sheets; journal entries; source and supporting documents for all transactions; supporting documents and models for all forecasts of affiliates used by the public utility; all contracts, including summaries of unwritten contracts or agreements; a description of methods used to allocate revenues, expenses, and investments among affiliates or jurisdictions, including supporting detail; and copies of all filings required by other state and federal agencies.

ITEM 3. Rescind and reserve rule **199—31.4(476)**.

ITEM 4. Amend rule 199—31.9(476) as follows:

**199—31.9(476) Waivers.** Any public utility may file an application for waiver of the requirements of this chapter. The application shall include a detailed statement of why the waiver is in the public interest and shall otherwise comply with rule 199—1.3(17A,474,476).

[Filed 4/13/17, effective 6/14/17]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 5/10/17.